EXHIBIT C

Potential Parties-In-Interest

Monoline Insurers

Assured Guaranty Municipal Corp. Assured Guaranty Corp. National Public Finance Guarantee Corporation Ambac Assurance Corporation

Bondholders

Jose F. Rodriguez Fideicomiso Plaza Decagon Holdings 1. L.L.C. Decagon Holdings 2, L.L.C. Decagon Holdings 3, L.L.C. Decagon Holdings 4, L.L.C. Decagon Holdings 5, L.L.C. Decagon Holdings 6, L.L.C. Decagon Holdings 7, L.L.C. Decagon Holdings 8, L.L.C. Decagon Holdings 9, L.L.C. Decagon Holdings 10, L.L.C. Tilden Park Capital Management LP GoldenTree Asset Management LP Canvon Capital Advisors LLC Old Bellows Partners LP Scoggin Management LP Whitebox Advisors LLC Merced Capital L.P. Taconic Capital Advisors L.P. Värde Partners, Inc. Cyrus Capital Partners, L.P. Aristeia Capital, L.L.C. Franklin Advisers, Inc. OppenheimerFunds, Inc. Santander Asset Management, LLC

Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Tax-Free Puerto Rico Target Maturity Fund, Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Bond Fund II, Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V. Inc. Puerto Rico Fixed Income Fund VI, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund. Inc. UBS IRA Select Growth & Income Puerto Rico Fund Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II. Inc. Puerto Rico Investors Tax-Free Fund III, Puerto Rico Investors Tax-Free Fund IV, Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI.

Puerto Rico Investors Tax-Free Fund VI, Inc.

Puerto Rico Investors Bond Fund I, Inc.